



# Georgia Department of Revenue

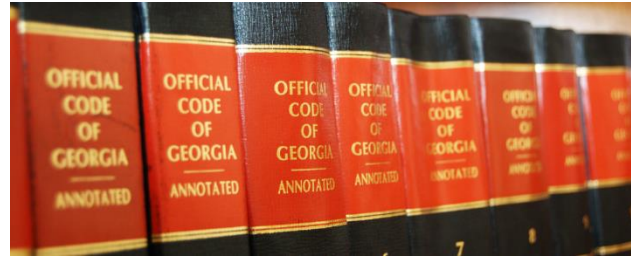
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- The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis*



## Georgia Department of Revenue

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### O.C.G.A. §

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# Georgia Department of Revenue

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**Georgia Department of Revenue**

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# **EXEMPTIONS**

**From application through appeals**



## Georgia Department of Revenue

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### ***First rule:***

All property must be **taxed** uniformly

*Constitution of the State of Georgia 1983*

*Article 7, Section 1, Paragraph 3*

### **O.C.G.A. 48-5-3**

All real property and all personal property **shall** be liable to taxation and **shall**  
be taxed,

*except as otherwise provided by law*



## Georgia Department of Revenue

### Constitution of State of Georgia

#### Article VII, Section II

#### EXEMPTIONS FROM AD VALOREM TAXATION

Paragraph II. Exemptions from taxation of property.

- (1) Except as otherwise provided in this Constitution, **no property shall be exempted from ad valorem taxation unless the exemption is approved by two-thirds of the members elected to each branch of the General Assembly in a roll-call vote and by a majority of the qualified electors of the state voting in a referendum thereon.**

\*THE CONSTITUTION  
OF THE  
State of Georgia.

the conduct of the legislature of Great-Britain for  
five on the people of America, that of late years,  
erted a right to raise taxes upon the people of Ame  
in all cases whatsoever, without their consent; w  
the common rights of mankind, hath obliged the A  
uch oppressive measures, and to assert the rights a  
v the laws of nature and reason: and accordingly:



**Georgia Department of Revenue**

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## **Applications for exemptions**



# Georgia Department of Revenue

## PT230 Preferential Agricultural Assessment

PRINT

CLEAR

PT-230 Rev. 6/00

### APPLICATION FOR PREFERENTIAL AGRICULTURAL ASSESSMENT

To the Board of Tax Assessors of \_\_\_\_\_ County: In accordance with the provisions of the State Constitution and laws authorizing preferential assessment of bona fide agricultural property at 75% of the value which other tangible real property is assessed, I hereby make application for preferential assessment on the following described property. Along with this application, I am submitting the fee of the clerk of superior court for recording such application if approved.

Name of owner (individual(s) or family owned corporation)			
Owner's mailing address		City, State and Zip	
Property location (Street, Route, HWY, etc.)		City, State and Zip	No. of acres included in this application
District	Land Lot	Sublot and Block	Recorded Deed Book and Page
Types of storage and processing buildings located on the property:			
List of other counties where preferential assessment applications have been made:			
Please state the number of acres used for the following purposes:			
AGRICULTURAL PURPOSE	ACRES	AGRICULTURAL PURPOSE	ACRES
HORTICULTURAL		DAIRY	AGRIAN PRODUCTS
FLORICULTURAL		LIVESTOCK	AGRICULTURAL PRODUCTS
FORESTRY		POULTRY	LIVESTOCK

### FOR TAX ASSESSORS USE ONLY

Map and Parcel Number:	Date Approved:	Date Notified:
Tax District:	Date Denied:	Date Appealed:
Taxpayer Account Number:	Yr. Covenant Begins: Jan. 1,	Yr. Covenant Ends: Dec. 31,

### PREFERENTIAL AGRICULTURAL ASSESSMENT COVENANT AGREEMENT

In consideration of my receiving preferential assessment of agricultural or timberland provided for in O.C.G.A. Section 48-5-7.1, I, the undersigned, do hereby solemnly swear, covenant and agree that: (EACH POINT BELOW MUST BE INITIALED BY APPLICANT)

- I am a natural or naturalized citizen and the lawful owner of the property described on this document or if said property is owned by a family-farm corporation, I am authorized to execute this document on behalf of said corporation.
- I have personal knowledge of the property described and the primary use of said property is good faith commercial production of agricultural products with a sincere intention to produce products for profit.
- I have not received or made a pending application for preferential assessment in this county or any other county with respect to any property, which taken together with this property, would exceed 2,000 acres.
- No person who has a beneficial interest in this property, including any interest in the nature of stock ownership, will receive any benefit of preferential assessment as to more than 2,000 acres in any tax year.
- I agree to maintain this property in bona fide agricultural purposes as defined by O.C.G.A. 48-5-7.1(a) for a period of 10 years to begin on January 1<sup>st</sup> of the year in which said property first qualifies for preferential assessment and to continue through the last day of December of the final year of the covenant period.
- I hereby agree to notify the Board of Tax Assessors, in writing, in the event there is a change in the qualifying use or ownership of said property.
- I understand that, if this covenant is breached by either me or any person or entity to whom I may transfer all or part of this property, a penalty shall be provided for by law. I further understand that the penalty shall bear interest and that said penalties and interest shall constitute a lien against the property under this covenant.
- If said property is owned by a family farm corporation, 80% or more of its gross income for the year immediately preceding the year for which this covenant will begin was derived from bona fide agricultural pursuits carried out on tangible real property located in this state, which property is devoted to bona fide agricultural purposes.
- All information given on this document is true, correct and complete.

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Authorized Signature \_\_\_\_\_ Approved By: Board of Tax Assessors \_\_\_\_\_

Notary Public \_\_\_\_\_ Date Filed \_\_\_\_\_ Date \_\_\_\_\_

Georgia law, O.C.G.A. Section 48-5-7.1 provides that, if this application is denied, the applicant may appeal. Such appeal shall be made in the same manner that other property tax appeals are made pursuant to O.C.G.A. Section 48-5-311.

### APPLICATION FOR RELEASE OF AGRICULTURAL ASSESSMENT

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of preferential assessment with the county board of tax assessors. Pursuant to O.C.G.A. Section 48-5-7.1(i) no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Authorized Signature \_\_\_\_\_ Approved By: Board of Tax Assessors \_\_\_\_\_

Notary Public \_\_\_\_\_ Date Filed \_\_\_\_\_ Date \_\_\_\_\_



# Georgia Department of Revenue

## PT283A Conservation Use

PT283A Rev. 3/15

### APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of _____: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.				
Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors				
Owner's mailing address			City, State, Zip	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____ Covenant Acres _____ Total Acres _____
Property location (Street, Route, Hwy, etc.)			City, State, Zip of Property:	
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings:
<b>AUTHORIZED SIGNATURE</b>				
I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.				
Signature of Taxpayer or Taxpayer's Authorized Representative _____			Date Application Filed _____	
Signature of Taxpayer or Taxpayer's Authorized Representative _____ Sworn to and subscribed before me this ____ day of _____, _____. (Please have additional taxpayers sign on reverse side of application) _____ Notary Public				
If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.				
<b>FOR TAX ASSESSORS USE ONLY</b>				
MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT: Begin: Jan 1, _____ Ends: Dec 31, _____	
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____	
	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____	
Approved: _____ Date: _____ Board of Tax Assessors _____ Date _____				
Denied: _____ Date: _____ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.				



# Georgia Department of Revenue

## PT283E Environmentally Sensitive Property

PT-283E Rev. 8/07

### APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF ENVIRONMENTALLY SENSITIVE PROPERTY

To the Board of Tax Assessors of \_\_\_\_\_ County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club)				
Owner's mailing address			City, State, Zip	
Property location (Street, Route, Hwy, etc.)			City, State, Zip	
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	Has property been certified by the Department of Natural Resources as environmentally sensitive? <input type="checkbox"/> No <input type="checkbox"/> Yes, attach certification

#### AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application that that no individual associated with the ownership of this property has any beneficial interest in more than 2,000 acres in this or any other conservation use property in Georgia, and that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Date Filed \_\_\_\_\_ Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

#### TAX ASSESSOR USE ONLY

Map and Parcel Number	Tax District	Taxpayer Account Number	Yr Covenant: Begins: Jan 1 _____ Ends: Dec 31 _____
If initial application, date transferred from Preferential Agricultural Assessment: _____	If applicable, covenant is a renewal for tax year : Beginning Jan 1, _____ Ending: Dec 31, _____		If applicable, covenant is a continuation for tax year Beginning Jan 1, _____ Ending: Dec 31, _____
Based on the information submitted above, as well as the information provided on the questionnaire, the _____ County Board of Tax Assessors has considered such information and has made the following final determination of this application:			
Approved: <input type="checkbox"/> Date: _____ Board of Tax Assessors _____ Date _____			
Denied: <input type="checkbox"/> Date: _____			
If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306.			

#### APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF ENVIRONMENTALLY SENSITIVE PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above; do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
Notary Public \_\_\_\_\_ Taxpayer's Authorized Signature \_\_\_\_\_ Approved by: Board of Tax Assessors \_\_\_\_\_  
Date Filed \_\_\_\_\_ Date Approved \_\_\_\_\_



# Georgia Department of Revenue

## PT283R Residential Transitional

PT-283R - Rev. 8/07

### APPLICATION FOR CURRENT USE ASSESSMENT OF RESIDENTIAL TRANSITIONAL PROPERTY

To the Board of Tax Assessors of \_\_\_\_\_ County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s))				
Owner's mailing address			City, State, Zip	If within city limits, provide city name
Property location (Street, Route, Hwy, etc.)			City, State, Zip	Total number of acres – but no more than 5
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	Enter name under which a homestead exemption has been approved on this property

#### AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application that no individual associated with the ownership of this property has any beneficial interest in more than 2,000 acres in this or any other conservation use property in Georgia, and that certain penalty provisions are applicable if this covenant is breached.

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_  
Signature of Taxpayer or Taxpayer's Authorized Representative      Date Filed      \_\_\_\_\_ Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

#### FOR TAX ASSESSOR USE ONLY

Map and Parcel Number	Tax District	Taxpayer Account Number	Yr Covenant: Begins: Jan 1 _____ Ends: Dec 31 _____
Date property split from a conservation use covenant of bona fide agricultural property: _____	If applicable, covenant is a renewal for tax year: Beginning Jan 1, _____ Ending: Dec 31, _____		If applicable, covenant is a continuation for tax year Beginning Jan 1, _____ Ending: Dec 31, _____
Based on the information submitted above, the _____ County Board of Tax Assessors has considered such information and has made the following final determination of this application:			
Approved: <input type="checkbox"/> Date: _____		_____ Board of Tax Assessors _____ Date _____	
Denied: <input type="checkbox"/> Date: _____			
If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306.			

#### APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF RESIDENTIAL TRANSITIONAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of conservation use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved



A GREAT STATE TO SERVE



# Georgia Department of Revenue

## PT283S Storm Water Wetlands

PT-283S Rev.8/07

### APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT

#### OF CONSTRUCTED STORM-WATER WETLANDS PROPERTY

To the Governing Authority of \_\_\_\_\_ County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of Owner				
Owner's mailing address			City, State, Zip	Number of acres included In this application.
Property location (Street, Route, Hwy, etc.)			City, State, Zip	
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List other counties where similar applications have been approved

#### AUTHORIZED OWNERS SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I have submitted the necessary certification from the Department of Natural Resources, and am aware that an annual certification from a licensed professional engineer must be submitted annually. I am authorized to sign this application on behalf of the owner making application and that no individual associated with the ownership of this property has any beneficial interest in more than 2,000 acres in this or any other conservation use property in Georgia, and that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Date Filed \_\_\_\_\_ Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
\_\_\_\_\_, Notary Public

#### FOR COUNTY GOVERNING AUTHORITIES USE ONLY

Based on the information submitted above, the information provided on the questionnaire, and the inspection of the site before, during and after construction in accordance with O.C.G.A. § 48-5-7.4(k)(2)(B), the \_\_\_\_\_ County Governing Authority has made the following final determination of this application:

Approved: ☐ Date: \_\_\_\_\_ Chairman, County Governing Authority \_\_\_\_\_ Date \_\_\_\_\_  
Denied: ☐ Date: \_\_\_\_\_

*The County Governing Authority shall forward the application to the Board of Tax Assessors. If denied, the Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306. Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal the denial in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.*

#### FOR TAX ASSESSORS USE ONLY

Map and Parcel Number	Tax District	Taxpayer Account Number	Yr Covenant: Begins: Jan 1 _____ Ends: Dec 31 _____
If applicable, covenant is a renewal for tax year: Beginning January 1, _____ Ending December 31, _____		If applicable, covenant is a continuation for tax year: Beginning January 1, _____ Ending December 31, _____	

Date of receipt of annual inspection report, but before the last day for filing ad valorem tax returns, from a licensed professional engineer certifying that the storm-water wetland property above is being maintained in a proper state of repair and operating in a manner for which it was designed.

Year	Date Annual Inspection Filed	Year	Date Annual Inspection Filed	Year	Date Annual Inspection Filed
2 <sup>nd</sup>	5 <sup>th</sup>	5 <sup>th</sup>	8 <sup>th</sup>	8 <sup>th</sup>	
3 <sup>rd</sup>	6 <sup>th</sup>	6 <sup>th</sup>	9 <sup>th</sup>	9 <sup>th</sup>	
4 <sup>th</sup>	7 <sup>th</sup>	7 <sup>th</sup>	10 <sup>th</sup>	10 <sup>th</sup>	

#### APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF CONSTRUCTED STORM WATER WETLAND PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above; do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
This \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Taxpayer's Authorized Signature \_\_\_\_\_ Approved by: Board of Tax Assessors \_\_\_\_\_  
\_\_\_\_\_, Notary Public \_\_\_\_\_ Date Filed \_\_\_\_\_ Date Approved \_\_\_\_\_



# Georgia Department of Revenue

## PT-48-5-7.7 Forest Land Conservation

### FOREST LAND CONSERVATION USE ASSESSMENT COVENANT

#### Section A: Application

To the Board of Tax Assessors of \_\_\_\_\_ County: In accordance with the provisions of O.C.G.A. § 48-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

#### OWNERSHIP INFORMATION

Name of owner(s):	
Owner's mailing address	City, State, Zip

#### PROPERTY IDENTIFICATION

Property physical location					Total number of acres included in this application:	
County Parcel ID #	District	Land Lot	Deed Book/Page	Plat Book/Page	Acres	

#### AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.7. I further swear that I am authorized to sign this application on behalf of the owner(s) making application. I am aware that certain penalty provisions are applicable if this covenant is breached pursuant to O.C.G.A. § 16-10-20.

Signature of Owner or Owner's Authorized Representative

Date Application Filed

Signature of Owner or Owner's Authorized Representative

\*Additional owners may sign on back of form

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_

Notary Public

#### FOR TAX ASSESSORS USE ONLY

Covenant: Begins: Jan. 1 \_\_\_\_\_ Ends: Dec. 31 \_\_\_\_\_ Covenant # \_\_\_\_\_  
(Year) (County Code) (Covenant #)

Based on the information submitted and provided on the questionnaire, the \_\_\_\_\_ County Board of Tax Assessors has considered such information and has made the following final determination of this application:

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Board of Tax Assessors

Date

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, O.C.G.A. § 48-5-7.7 provides that the County Board of Tax Assessors shall issue a notice to the owner(s) in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306 which can be appealed pursuant to O.C.G.A. § 48-5-311.



# Georgia Department of Revenue

## PT-50PF Freeport

PTSOPF Rev 12/4/17	<b>APPLICATION FOR FREEPORT INVENTORY EXEMPTION</b> See O.C.G.A. 48-5-48.1, 48-5-48.2, 48-5-48.5, and 48-5-48.6 RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
			DUE DATE	MAP AND PARCEL I.D. NO	NAICS NO.
COUNTY NAME AND RETURN ADDRESS			TAXPAYER NAME AND ADDRESS		
<p>The last day for filing this application to receive full exemption is shown in the DUE DATE box above.</p> <p>If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2- April 30 (66.67% of the full exemption), if filed May 1- May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%)</p>			BUSINESS PHYSICAL LOCATION		
			IF NAME OR MAILING ADDRESS IS INCORRECT, PROVIDE CORRECT DATA		
			NAME: ADDRESS: CITY, STATE, ZIP:		
1. Describe the type of business:					
2. Inventory values must be reported at 100% full cost at level of trade which includes freight, burden, overhead, and other charges as of January 1 of taxable year					
3. List the method of inventory valuation used: _____ List the method of inventory cost identification: _____					
4. SUMMATION OF INVENTORY					
a. Total value of 'All Inventory' held on January 1 of taxable year \$ _____					
b. Total value of all inventory held as 'Stock in Trade of a Retailer' as of January 1 of taxable year \$ _____					
5. FREEPORT LEVEL '1' (NOTE: Not all counties offer Level 1 Freeport – check with county for appropriate exemption % for each category)					
a. "Finished Goods" held longer than 12 months \$ _____					
b. Packaging materials (boxes, cartons, cases, fillers, labels, liners, pallets, plastic trays, shrink wrap, tape, etc.) \$ _____					
c. Other expensed supplies (i.e. gasoline, medical supplies, office supplies, production supplies, safety gear, uniforms, etc.) \$ _____					
d. Spare parts inventory \$ _____					
e. Enter the 'FULL COST' for each category below and enter the combined 'FULL COST' for all categories here: →					
Category 1 – Raw materials and Goods in Process of a MANUFACTURER					
_____ X* _____ = 'EXEMPTION AMOUNT'					
'FULL COST' Category 1 Exemption %					
Category 2 – "Finished Goods" manufactured in Georgia held by original MANUFACTURER less than 12 months					
_____ X* _____ = 'EXEMPTION AMOUNT'					
'FULL COST' Category 2 Exemption %					
Line 5e - Category 3 – "Finished Goods" of DISTRIBUTOR held less than 12 months destined for out-of-state shipment					
_____ X* _____ = 'EXEMPTION AMOUNT'					
'FULL COST' from Page 2, Line 5e Exemption %					
Category 4 – "Stock in Trade of a FULLFILLMENT CENTER" held less than 12 months					
_____ X* _____ = 'EXEMPTION AMOUNT'					
'FULL COST' Category 4 Exemption %					
f. Apply the appropriate Level 1 exemption percentages above and enter the combined 'EXEMPTION AMOUNT' on this line. This represents the total Freeport Level '1' Exemption amount. \$ _____					
6. FREEPORT LEVEL '2' (NOTE: Not all counties offer Level 2 Freeport – check with county for appropriate exemption %)					
a. Enter total cost of all merchandise held as inventory from Line '4a' excluding amounts entered on Lines '5b', '5c', '5d', and '5e' \$ _____					
b. Multiply Line '6a' by 'appropriate exemption %' for Level 2 Freeport and enter amount on this line. This represents the total applicable Freeport Level '2' Exemption amount. \$ _____					
7. ATTACH AND FILE THIS FORM WITH PTSOP-TAXPAYER RETURN					
a. Total Freeport '1' & '2' Exemption (add Lines '5f' and '6b' and enter amount here and on PTSOP, Page 1, Line '9') \$ _____					
b. Total Taxable Inventory (Subtract Line '7a' from Line '4a and enter amount here and on PTSOP, Page 1, Line '9') \$ _____					



# Georgia Department of Revenue

## Homestead

LGS-Homestead Rev 10-08				APPLICATION FOR HOMESTEAD EXEMPTION			
The homestead exemptions provided for in this Application form are those authorized by Georgia law. Counties are authorized to provide for local homestead exemptions that may vary from the ones shown on this application. Applicants seeking a local homestead exemption should contact the local Tax Commissioner or Tax Receiver for additional information. If this application is denied an appeal may be filed in accordance with O.C.G.A. § 48-5-311.							
<b>SECTION A: APPLICANT INFORMATION</b>							
List below the address of any other property where you or your spouse have applied for and been granted a homestead exemption for the current year:							
Are you and your spouse a Georgia resident, US citizen or non-citizen with legal authorization from the US Immigration and Naturalization Service? <input type="checkbox"/> YES <input type="checkbox"/> NO							
If you are a non-citizen with legal authorization from the US Immigration and Naturalization Service, please provide your Legal Alien Registration # _____							
Applicant Name:				Spouse Name:			
Street Address:				Street Address:			
City, State, Zip:				City, State, Zip:			
Social Security No.:				Social Security No.:			
Year of Birth:				Year of Birth:			
Phone Number:				Phone Number:			
Country where you are registered to vote:				Country where you are registered to vote:			
County where car is registered:				If you and/or your spouse are in the military service, list the state shown as your home of record:			
If you answer Yes to Question #1, please follow the instructions to determine if you qualify for an increased homestead amount. Please see the Tax Commissioner or Receiver for additional information and qualification requirements.							
<input type="checkbox"/> YES 1. Were you or your spouse age 62 or older as of Jan 1 of the year of this application? Go to Sections C1 and/or C2 on the back of this application to determine whether you meet certain gross and/or net income requirements.							
<input type="checkbox"/> YES 2. Is the applicant or spouse a 100% disabled veteran or is the applicant the unremarried surviving spouse of a 100% disabled veteran?							
<input type="checkbox"/> YES 3. Are you the unremarried surviving spouse of a US service member killed in action?							
<input type="checkbox"/> YES 4. Are you the unremarried surviving spouse of a firefighter or peace officer killed in the line of duty?							
<b>SECTION B: PROPERTY INFORMATION</b>							
Location of Property (Street Address):				Lot Size or Number of Acres:			
Date Property Purchased:		From Whom Purchased:		Map/Parcel Number:			
Purchase Price:		Amount of Lien:		Land Lot Number:		Land District Number:	
Kind of Title Held:		To Whom is Lien due:		Deed Recorded: Book: _____ Page: _____			
Is any part of the property used for business purposes? <input type="checkbox"/> YES <input type="checkbox"/> NO				Is any part of the property rented? <input type="checkbox"/> YES <input type="checkbox"/> NO			
If yes, what kind of business & how much of the property is used?				If yes, what part is rented?			
<b>AFFIDAVIT OF APPLICANT</b>							
I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct, that I am the bona fide owner of the property described in this application, that I shall occupy or actually occupied same on Jan 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicant" as defined in O.C.G.A. § 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law.							
Sworn to and subscribed to before me this _____ day of _____, 20____ Applicant's Signature: _____							
Tax Commissioner or Tax Receiver				[ ] APPROVED [ ] DENIED Board of Tax Assessors Date			
<b>THIS SECTION FOR TAX ASSESSORS USE ONLY:</b>				<b>CODE</b>		<b>AMOUNT</b>	
STATE TAX >>							
COUNTY TAX >>							
SCHOOL TAX >>							



**Georgia Department of Revenue**

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## **Exempt Property Application**

???



**BUT.....**

**Who's duty is it to exempt property?**



## § 48-5-299. Ascertainment of taxable property

(a) It **shall** be the **duty** of the county board of tax assessors to **investigate diligently** and to **inquire** into the property owned in the county for the purpose of **ascertaining** what **real and personal property is subject to taxation** in the county and to require the proper return of the property for taxation.



## Georgia Department of Revenue

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How many have an exempt property application?





Georg

Parcel Identification: \_\_\_\_\_

Property Owner Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Tax Year Applying: \_\_\_\_\_ Date Acquired: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

Contact Person: \_\_\_\_\_

**PART I** (Attach additional sheets if necessary)

**1. Type of exemption requested include (check one)**

- ☐ Non-profit home for the Aged or Mentally Handicapped
- ☐ Property used for charitable purposes
- ☐ Place of religious worship
- ☐ Place of burial
- ☐ Non-income producing residences owned by places of religious worship
- ☐ Non-profit hospitals
- ☐ Public property
- ☐ Educational Institution
- ☐ Other (Please explain)

**A. Check (X) the appropriate descriptions of all improvements on the parcel of land related to this exempt request.**

- |   |   |
|---|---|
| <input type="checkbox"/> Unimproved raw land                                  | <input type="checkbox"/> Government owned buildings |
| <input type="checkbox"/> Non-profit public hospital                           | <input type="checkbox"/> Pubic library              |
| <input type="checkbox"/> Place of religious burial                            | <input type="checkbox"/> Recreation Facilities      |
| <input type="checkbox"/> Non-profit hospitals                                 | <input type="checkbox"/> Offices                    |
| <input type="checkbox"/> Public (owned) schools                               | <input type="checkbox"/> Meeting Halls              |
| <input type="checkbox"/> Private School- open to public                       | <input type="checkbox"/> Club House                 |
| <input type="checkbox"/> Housing owned by fraternity chapters                 | <input type="checkbox"/> Dormitories                |
| <input type="checkbox"/> Non-profit Home for Aged                             | <input type="checkbox"/> Classrooms                 |
| <input type="checkbox"/> Single Family Residence                              | <input type="checkbox"/> Concession Stands          |
| <input type="checkbox"/> Parsonage (not rented)                               | <input type="checkbox"/> Church/Temple              |
| <input type="checkbox"/> Shrine   | <input type="checkbox"/> Church Admin Bldg.         |
| <input type="checkbox"/> Paved Parking  | <input type="checkbox"/> Recreational Facilities    |
| <input type="checkbox"/> Perpetual Care Cemetery Office                       | <input type="checkbox"/> Other:                     |
| <input type="checkbox"/> Pollution Control or Energy Saving (Solar) Equipment |   |
| (Pollution Control DNR No.) _____ Include a copy of Certification             |   |



### Questions on the Application

- Describe how the property is being used.
- Was the property used as stated on January 1?
- Is any portion of the property rented or leased?
- Is the property open to the public?
- Is the property owner exempt from Federal or State income tax?
- Is the property owned by a private individual?





## Georgia Department of Revenue

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### § 48-5-263. Qualifications, duties, and compensation of appraisers

(4) Prepare **annual** appraisals on all tax-exempt property in the county and submit the appraisals to the county board of tax assessors;



# Why annually appraise exempt properties?

**The use can change**



## Georgia Department of Revenue

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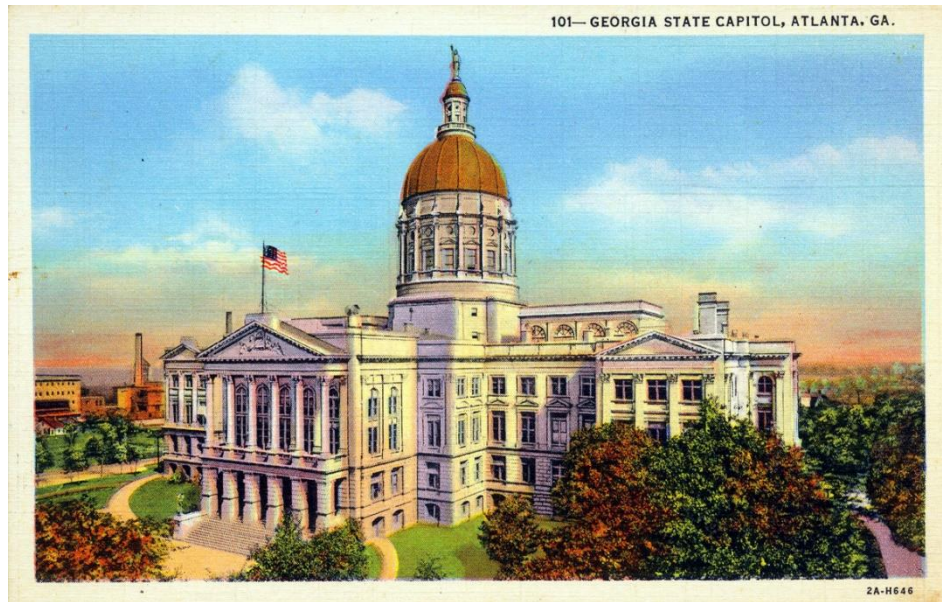
### § 48-5-41. Property exempt from taxation



# Georgia Department of Revenue



## ALL PUBLIC PROPERTY





## All places of burial;

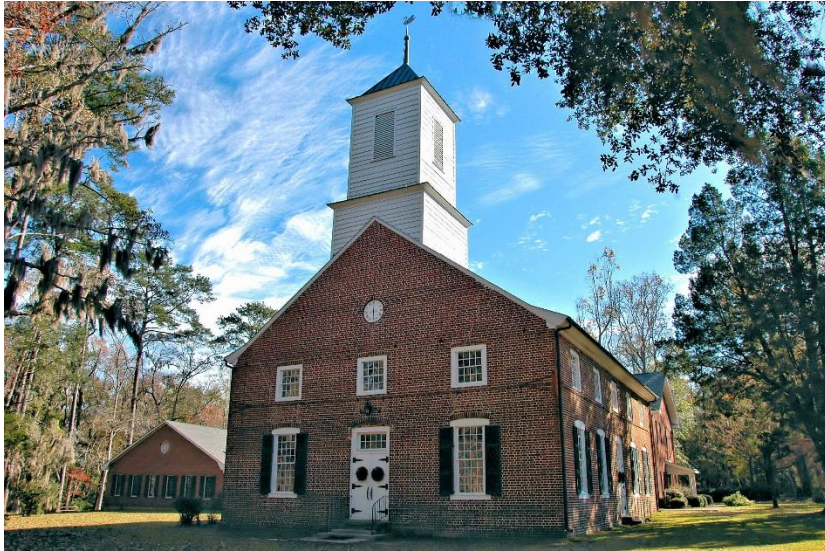




# Georgia Department of Revenue



## All places of religious worship





## Georgia Department of Revenue

# Place of Religious Worship

### 48-5-41. Property exempt from taxation.

(2.1) (A) All places of religious worship; ...

(B) **All property owned by and used exclusively as a church**

an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under [Section 501\(c\)\(3\) of the Internal Revenue Code of 1986](#), as amended, and such property is used in a manner consistent with such exemption under [Section 501\(c\)\(3\) of the Internal Revenue Code of 1986](#), as amended;

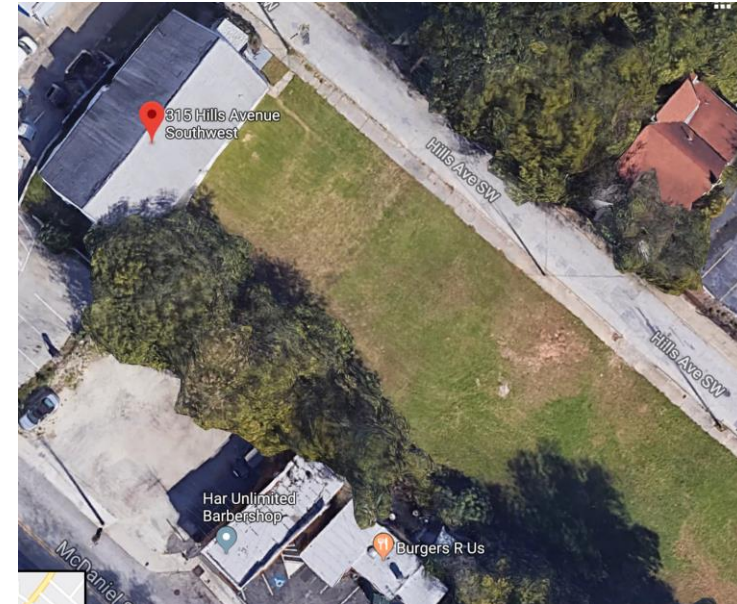
(d) (1) .... shall not apply to real estate or buildings which are rented, leased, or otherwise used for the primary purpose of securing an income thereon and shall not apply to real estate or buildings which are not used for the operation of religious, educational, and charitable institutions. ...



## Georgia Department of Revenue

### Marathon Investment Corp v. Spinkston (2007)

- At a tax sale, Marathon was the successful bidder for a vacant lot
- Spinkston was the trustee for the Hills Avenue Baptist Church
- This was a Tax sale void case, not an exempt property case.
- The parcel at 321 Hills Avenue was used for overflow parking





## Georgia Department of Revenue

- “all places of religious worship” are exempt from ad valorem taxes
- “all places of religious worship,” which does not employ the terms “house” or “church” of religious worship
- enjoyment of places of religious worship can require that accommodation be provided for the vehicles of the members of the attending congregation
- The primary parking lot was exempt, therefore the secondary parking should have been exempt





## Georgia Department of Revenue

### Marathon Investment Corp v. Spinkston (2007)

- Supreme Court upheld lower court decision to void the tax sale because the church was denied 'due process'...in addition the property should have been exempt
- The Trustees did not contest the tax assessment and claim exempt status for the parcel
- However, they were never given the opportunity to do so through the appeals process





# Georgia Department of Revenue

## Pickens v. Atlanta Baptist Association



**640 Acres. Has Worship Facilities, a dining hall, cabins, indoor and outdoor meeting spaces, a swimming pool, and ball fields. One-Third is unimproved and is used for nature walks, outdoor Bible study, and Meditation.**



## Georgia Department of Revenue

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# ***Pickens v. Atlanta Baptist Association***

After examining the evidence concerning the purpose of the facility and the activities conducted on the premises, the Court concluded that all of the essential elements of "religious worship" had been shown to exist with reference to the undeveloped land as well as the developed land, stating: "If the ***presence*** of the omnipotent and omnipresent God cannot be restricted to a mere man made edifice, surely it was not intended to limit the *worship* of such a God to a building."



# Georgia Department of Revenue

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**Columbus by Board of Tax Assessors v. Outreach for Christ  
(1978)**

OUTREACH  
*for* CHRIST



# Georgia Department of Revenue

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## Columbus by Board of Tax Assessors v. Outreach for Christ (1978)

**Affidavits filed showed that the ten-acre tract was purchased for and as a place of religious worship; that sermons were preached on the property; that scripture was read and hymns were sung at services held on the property**

One affiant stated that the county appraiser saw no structure and no activity on the property during his two visits there in April, 1977. The other affiant stated that an officer of the church had told him that the church was holding regular worship services in the Springer Theatre in Columbus, Georgia.



# Georgia Department of Revenue

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## Columbus by Board of Tax Assessors v. Outreach for Christ (1978)

**A building is not necessary for a place to qualify as a place of worship. Neither is it necessary for a complete congregation to hold regularly scheduled services at one location. All one must show is that the property is used exclusively as a "place of religious worship."**

**The ten-acre tract owned by appellee was exempt from taxation as it was used solely as a place of religious worship**



# Georgia Department of Revenue

## Church of God of Union Assembly v. Dalton





# Georgia Department of Revenue

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## ***Church of God of Union Assembly v. Dalton***

The property owned by the church which was held to be subject to ad valorem taxation is as follows: (1) apartment buildings used to house visiting church personnel, but also rented from time to time; (2) a dining hall, having been used in the past to feed visiting personnel and others, but now used for residential purposes and rented for this purpose; (3) a dwelling house, also rented from time to time; and (4) a restaurant, open to the public, but in the church building, used to feed the public and members of the church and visiting church personnel, and to feed persons in need.



## Georgia Department of Revenue

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### ***Church of God of Union Assembly v. Dalton***

When church property is used primarily for either profit or purposes other than the operation of the institution, that property is not exempt from taxes. The fact that the property is used to make profit which will in turn be given or used by the church for church purposes in no degree confers tax exemption thereupon.



## Georgia Department of Revenue

# Let's look at this again

(2.1) (A) All places of religious worship.

(B) All property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under [Section 501\(c\)\(3\) of the Internal Revenue Code of 1986](#), as amended, and such property is used in a manner consistent with such exemption under [Section 501\(c\)\(3\) of the Internal Revenue Code of 1986](#), as amended;



# Georgia Department of Revenue

## Section 501(c)(3) of the Internal Revenue Code of 1986

### Recognition of Tax-Exempt Status

- **Automatic Exemption for Churches**
- Churches that meet the requirements of IRC Section 501(c)(3) are automatically considered tax exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS.
- Although there is no requirement to do so, many churches seek recognition of tax-exempt status from the IRS because this recognition assures church leaders, members and contributors that the church is recognized as exempt and qualifies for related tax benefits. For example, contributors to a church that has been recognized as tax exempt would know that their contributions generally are tax-deductible.



# Georgia Department of Revenue

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## Section 501(c)(3) of the Internal Revenue Code of 1986

- An organization may qualify for exemption from federal income tax under section 501(c)(3) if it is organized and operated exclusively for one or more of the following purposes.
- Religious



# Georgia Department of Revenue

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## Section 501(c)(3) of the Internal Revenue Code of 1986

### Chapter 3, Page 23 Application for Recognition of Exemption

Form 1023 or Form 1023-EZ. Your organization must file its application for recognition of exemption on Form 1023 or Form 1023-EZ. Some organizations aren't required to file Form 1023 or Form 1023-EZ



# Georgia Department of Revenue

## Section 501(c)(3) of the Internal Revenue Code of 1986

Organizations Not Required to File Form 1023 or Form 1023-EZ These include:

- Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, such as a men's or women's organization, religious school, mission society, or youth group.



## Georgia Department of Revenue

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# SO when is church owned property taxable?

- Is a building where services are held required?
- NO
- Is it necessary for a complete congregation to hold regularly scheduled services?
- NO
- When the property is being used to produce an income?
- YES



## Georgia Department of Revenue

All institutions of purely public charity

**501(C)3 TAX-EXEMPT STATUS**





## Institutions of Purely Public Charity

### **1991 - YORK RITE BODIES V. CHATHAM CO. BOARD OF EQUALIZATION.**

In determining whether property qualifies as an institution of "purely public charity" three factors must be considered and must coexist:

1. First, the owner must be an institution devoted entirely to charitable pursuits;
2. Second, the charitable pursuits of the owner must be for the benefit of the public;
3. Third, the use of the property must be exclusively devoted to those charitable pursuits.



# Georgia Department of Revenue

## HOPE Through Divine Intervention v. Fulton BTA

- HOPE is a non-profit entity that provides housing and self-development services to people with a history of drug abuse, criminal behavior and homelessness.
- They purchased a 'gutted' 40-unit apartment complex and intended to remodel to provide permanent housing to special needs families.
- The Court of Appeals ruled that during the construction phase, the property was taxable since the **USE** of the property **DID NOT** meet the **York Rite test** required for "institutions of purely public charity"





### Appeals of Exempt Properties

- Who hears appeals concerning exempt property?  
48-5-311(e) appeal
- (1)(A) Any taxpayer or property owner...may elect to file an appeal to:
  - (i) **The county board of equalization** as to matters of **taxability**, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions



## Appeals of Exempt Property

- **Who has the burden of proof?**
- Thomas vs. Northeast GA. Council
- Burden of proving a tax exemption...is on the party seeking the exemption.



## Appeals of Exempt Property

- **BOE Appeal Procedure (rules and regs)**
- **560-11-12-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof**

(5)(a) If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.



### **Now it's bill time....**

- The property in question, has received an assessment notice....
- The owners filed an appeal and the BOE found the property to be taxable....
- What's the next step the owners do?



## Now it's bill time....

- Superior Court?....



- Go to the County Commissioners?....



- Call the Revenue Commissioner?





## § 48-5-342 - Commissioner to examine digests

- (d) the duty of the commissioner to examine the itemizations of exempt properties appearing on the digest and
- any properties appearing on the digest are subject to taxation, to so advise the board of tax assessors



## House Bill 364 Review of Tax Digest – Taxpayer Complaint

### O.C.G.A. § 48-5-342

(e) (1) The commissioner may, upon his or her own initiative or upon complaint by a taxpayer





## House Bill 364 Review of Tax Digest – Illegal Taxation

O.C.G.A. 48-5-342

examine the itemizations  
of properties appearing  
on the digest,

Taxpayer Name and Address	Strata Code	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
ABERCROMBIE WILLIAM & LYNN 340 PROVIDENCE BLVD MACON, GA 312107598 Acct Id: 8811432	R3 R1 Total:	31,500 148,485 179,985	12,600 59,394 71,994	STATE TAX COUNTY M&O SCHOOL M&O SALES TAX RB	71,994 7,000 7,000 7,000	0 64,994 64,994 64,994	0.00 1,406.85 1,186.32 -453.55	0 952.30 1,186.32 0
2015 - 359 Dist: 002 Map: J002-0091 Acres: 0 PROVIDENCE WHISTLER Deed: -	SC							2,118.82
ABERLADY PROPERTIES LLC 191 WESTCHESTER DR MACON, GA 312107523 Acct Id: 8810707	C3 C1 Total:	150,000 455,567 615,567	60,000 186,227 246,227	STATE TAX COUNTY M&O SCHOOL M&O SALES TAX RB	0 0 0 0	246,227 246,227 246,227 246,227	12.31 5,325.99 4,418.54 -1,718.27	12.31 3,607.72 4,418.54 0
2015 - 380 Dist: 002 Map: 1005-0548 Acres: 0 PLANTATION CENTRE Deed: -								8,038.57
ABERLENA BAPTIST CHURCH 1280 RIVERSIDE DR MACON, GA 312011671 Acct Id: 6807400	R3 C1 Total:	2,115 4,143 6,258	846 1,657 2,503	STATE TAX COUNTY M&O SCHOOL M&O SALES TAX RB	0 0 0 0	2,503 2,503 2,503 2,503	-13 54.14 44.92 -17.47	-13 36.67 44.92 0
2015 - 389 Dist: 001 Map: 10072-0144 Acres: 0.16 NWC Deed: -								81.72
ABERNATHY JOHN G & SUSAN F 141 SUMMERFIELD DR MACON, GA 312103088 Acct Id: 6501420	R3 R1 Total:	42,279 208,383 250,662	16,912 83,353 100,265	STATE TAX COUNTY M&O SCHOOL M&O SALES TAX RB	2,000 7,000 7,000 7,000	98,265 93,265 93,265 93,265	4.91 2,017.38 1,673.64 -650.84	4.91 1,366.52 1,673.64 0
2015 - 370 Dist: 002 Map: K052-0137 Acres: 0.57 SUMMERFIELD Deed: -	S1							3,045.07



## **House Bill 364**

### **Review of Tax Digest – Illegal Taxation**

#### **O.C.G.A. § 48-5-342**

...and if in the judgment of the commissioner any properties are illegally appearing on the digest and should not be subject to taxation...the commissioner shall strike such items from the digest and return the digest to the county for removal of such items and resubmission to the commissioner.



## House Bill 364 Review of Tax Digest – Illegal Taxation

### **O.C.G.A. § 48-5-342**

The board of assessors may appeal the findings of the commissioner.

If appealed by the board of tax assessors, the commissioner shall, after reviewing such appeal, issue a final order and include a finding as to the taxability of the digest items in dispute and shall finalize the digest



## **House Bill 364**

### **Review of Tax Digest – Rules for Appeal**

#### **O.C.G.A. § 48-5-342**

(2) If a property has been found by the commissioner to not be subject to taxation and again appears on the digest at any time within five years of the initial determination of nontaxability and is again determined to be nontaxable, the commissioner shall strike such item from the digest and return the digest to the county for removal of such item and resubmission to the commissioner.



## House Bill 364 Review of Tax Digest – Rules for Appeal

### O.C.G.A. § 48-5-342

**AND...**The commissioner shall notify the Department of Community Affairs in writing of his or her finding and, upon receipt of such notice, the qualified local government status of such county shall be revoked for a period of three years following the receipt of such notice by the Department of Community Affairs



# Georgia Department of Revenue



- Created in 1977 to serve as an advocate for local governments
- The mission of DCA is to partner with communities to promote and implement economic development, local government assistance, and safe and affordable housing.



# Georgia Department of Revenue



## • **Community Development**

- [Annexations by Local Governments](#)
- [Best Practices and Georgia Examples](#)
- [Community Planning Institute](#)
- [Construction Codes](#)
- [Georgia Academy for Economic Development](#)
- [Industrialized Buildings](#)
- [Local Government Eligibility Status](#)
- [Local Planning Assistance](#)
- [Main Street / Better Hometown](#)
- [OneGeorgia Authority](#)
- [Regionally Important Resources](#)
- [Resource Teams](#)
- [Service Delivery Strategy](#)
- [Solid Waste, Recycling and Radon Assistance](#)
- [State and Regional Planning](#)
- [Water Resources Technical Assistance](#)
- [Water Resources Toolkit](#)
- [Your Local Government Status](#)

## **Economic Development**

[AmeriCorps/Georgia Commission for Service and Volunteerism](#)  
[Appalachian Regional Commission Economic Development Grant Program](#)  
[Bond Allocation](#)  
[CDBG Annual Competition](#)  
[CDBG Loan Guarantee Program \(Section 108 Program\)](#)  
[CDBG Redevelopment Fund](#)  
[Community Development Block Grant Program](#)  
[Downtown Development Revolving Loan Fund \(DDRLF\)](#)  
[EDGE \(Economic Development, Growth and Expansion\)](#)  
[Employment Incentive Program \(EIP\)](#)  
[Enterprise Zones, State](#)  
[Equity Fund](#)  
[ESB \(Entrepreneur and Small Business Development Loan Guarantee\)](#)  
[Georgia Job Tax Credit Program](#)  
[Immediate Threat and Danger Program](#)  
[Life Sciences Facilities Fund](#)  
[Redevelopment Fund Program \(CDBG\)](#)  
[Regional Economic Assistance Process \(REAP\)](#)  
[Rural Development Council](#)

## **Housing**

[CHDO Designation Process](#)  
[CHDO Predevelopment Loan Program](#)  
[Community Home Investment Program \(CHIP\)](#)  
[Community Initiatives](#)  
[DCA Funded Rental Properties Listing](#)  
[Emergency Solutions Grants Program](#)  
[Foreclosed Properties for Sale](#)  
[Georgia Dream Homeownership Program](#)  
[Georgia Housing Search](#)  
[Georgia TCAP Program](#)  
[GICH \(Georgia Initiative for Community Housing\)](#)  
[Home Access](#)  
[Home Buyer Education](#)  
[HOME Rental Housing Loan Program](#)  
[Homeless Management Information Systems \(HMIS\)](#)  
[Housing Choice Voucher Program \(Section 8\)](#)  
[Housing Opportunities for Persons with AIDS Program](#)  
[Low Income Housing Tax Credits](#)  
[Multifamily Housing Finance and Development Programs](#)  
[RAD Multi-Site Bond Program](#)  
[Re-Entry Partnership Housing Program](#)  
[Shelter Plus Care Program](#)



## Georgia Department of Revenue

Effective 7/1/16

### House Bill 364 Review of Tax Digest – Correct & Recertify

#### O.C.G.A. § 48-5-342

the governing authority shall be specifically authorized to **remove immediately every member of the board of tax assessors** and reappoint new members who shall serve for the unexpired terms of the removed members.



## House Bill 364 Review of Tax Digest – Correct & Recertify

### O.C.G.A. § 48-5-342

The county governing authority shall provide written notification of such removal and new appointment to the commissioner. Upon certification of the corrected digest, the commissioner shall notify in writing the Department of Community Affairs



## Georgia Department of Revenue

Effective 7/1/16

### House Bill 364 Review of Tax Digest – Revoke QLG status

#### O.C.G.A. § 48-5-342

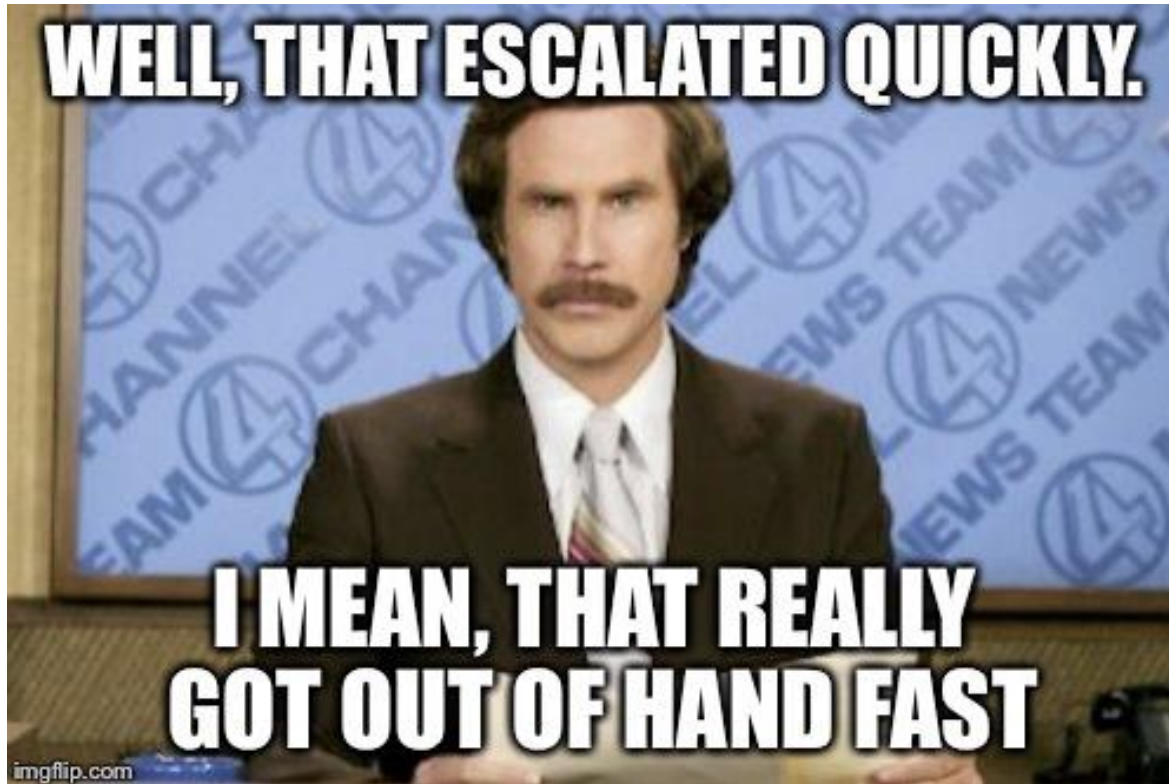
the Department of Community Affairs shall immediately reinstate the qualified local government status of such county.



## Georgia Department of Revenue

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**Soooooooo**



Let's not  
do that !!



## **Responsible**

**Who has the responsibility of ascertaining whether or not property should be exempt from taxation?**





# Georgia Department of Revenue

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## ***CAVEAT 2018 EXEMPTIONS***

### **HOMESTEAD EXEMPTIONS**

- Including VA and Income requirements

**Qualification requirements for Tax Exempt Properties**



**Georgia Department of Revenue**

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# **HOMESTEAD EXEMPTIONS**



## Definitions

- (1) Applicant means a person who is**
- (A) an individual**
  - (B) a resident of this state as defined in 40-5-1**

**‘individual’ is further defined in law as.....**



## Georgia Department of Revenue

### Individual

- (i) A married individual living with his or her spouse





## **Individual continued**

- **(ii) an individual who is unmarried but who permanently maintains a home for the benefit of one or more individuals who are related to such individual or dependent wholly or partially upon such individual for support**



## Georgia Department of Revenue

### Individual continued



- (iii) an individual who is widowed having one or more children and maintaining a home occupied by himself or herself and the child or children



## Individual continued



- (iv) a divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children



## Individual continued

- (v) an individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself or herself





## Georgia Department of Revenue

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### **RESIDENT** means ...

A person who has a permanent home ...in Georgia

- who accepts employment; or
- who enters children in schools; or
- who has been present in GA for 30+ days;

EXCEPT... no person shall be considered a resident unless such person is either

- a United States citizen; or
- an alien with legal authorization from Immigration and Naturalization.



## Georgia Department of Revenue

### Application: failure to file is a waiver of exemption

LGS-Homestead Rev 10-08		APPLICATION FOR HOMESTEAD EXEMPTION	
The homestead exemptions provided for in this Application form are those authorized by Georgia law. Counties are authorized to provide for local homestead exemptions that may vary from the ones shown on this application. Applicants seeking a local homestead exemption should contact the local Tax Commissioner or Tax Receiver for additional information. If this application is denied an appeal may be filed in accordance with O.C.G.A. § 48-5-311.			
<b>SECTION A:</b>		<b>APPLICANT INFORMATION</b>	
List below the address of any other property where you or your spouse have applied for and been granted a homestead exemption for the current year:  _____			
Are you and your spouse a Georgia resident, US citizen or non-citizen with legal authorization from the US Immigration and Naturalization Service? <input type="checkbox"/> YES <input type="checkbox"/> NO			
If you are a non-citizen with legal authorization from the US Immigration and Naturalization Service, please provide your Legal Alien Registration # _____			
Applicant:	Name:	Spouse:	Name:
	Street Address:		Street Address:
	City, State, Zip:		City, State, Zip:
	Social Security No.:		Social Security No.:
	Year of Birth:		Year of Birth:
	Phone Number:		Phone Number:
	County where you are registered to vote:		County where you are registered to vote:
	County where car is registered:	If you and/or your spouse are in the military service, list the state shown as your home of record:	
If you answer Yes to Question #1, please follow the instructions to determine if you qualify for an increased homestead amount. Please see the Tax Commissioner or Receiver			



## Homestead definition ...

Real property owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides



## Homestead continued

- **Term homestead includes:**
  - (A) The actual permanent place of residence of an individual who is the applicant and which constitutes the home of the family
  - (B) Where applicant holds fee title (although subject to mortgage or debt deed), estate for life, or contract of purchase
  - (C) *Where building is occupied primarily as a dwelling*



## Homestead continued

- **Term homestead includes:**
  - **(D) Where children of deceased or incapacitated parents occupy the homestead of their parents and one of the children stands in relation of applicant**
  - **(E) Where husband or wife occupies a dwelling and the title is in the name of the wife**



## Homestead continued



- **Term homestead includes:**
  - (F) In the event a dwelling is destroyed by fire, flood, storm, or other unavoidable accident or is demolished or repaired so that the owner is compelled to reside temporarily in another place, the dwelling shall continue to be classed as a homestead for a period of *one year after the occurrence*.



## Homestead continued

- **Term homestead includes:**
  - **(G) In the event an applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group.**

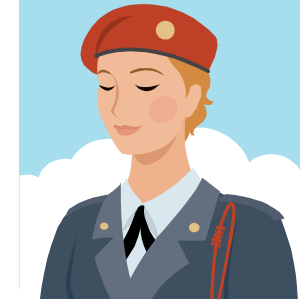


## Homestead continued

- **Term homestead includes:**
  - **(H) Where property is owned and occupied jointly by two or more individuals all of whom occupy the home and if the property is otherwise entitled to a homestead exemption, the homestead may be claimed in the names of the joint owners.**



## Homestead continued



- **Term homestead includes:**
  - (I) The permanent place of residence of an individual in the armed forces. Any such residence shall be construed to be actually occupied as the place of abode when the family resides in the home





## Homestead continued

- **Term homestead includes:**
  - **(J) Absence of an individual from his residence because of duty in armed forces shall not be considered as a waiver upon the part of the individual applying for a homestead exemption. Any family member or friend may notify the tax office of the individual's absence.**



## Homestead continued

- **Term homestead includes:**
  - **(K) The homestead exempted must be actually occupied as the permanent residence and place of abode by the applicant awarded the exemption**



## Homestead continued

- Term homestead includes:
  - (M) The deed reflecting the ownership of the property for which the applicant seeks homestead exemption must be **recorded** in the deed records of the county **prior** to filing the application for homestead.



## Homestead continued

- (N) Absence of an individual from their residence because of health reasons shall not...be considered as a waiver...of the individual applying for homestead if all other qualifications are met.





## **48-5-46 Procedure for Application**

- **Application form provided by DOR**
- **Complete description of property, when acquired, kind of title, amount of liens, etc**
- **Form of oath required**
- **County Tax Commissioner provides forms to applicant.**
- **Applicant must answer all questions correctly**
- **County Tax Commissioner receives and preserves the applications.**



## **§ 48-5-47 – Applications for Homestead Exemptions of Individuals 65 or older**



## Georgia Department of Revenue

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**48-5-47**

- **65 years of age or over**
- **Income requirements: may not exceed 10,000 (Georgia Net Income)**
- **County = \$4,000 / School = \$10,000**
- **Application requires SSN**



**48-5-47**

## **Income Requirements**

- **The applicant and the spouse**
- **Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed...under the federal Social Security Act.**
- **The social security maximum benefit for 2021 is \$75,552.**

**If filing Joint Income Tax Return, Applicant must complete Column 1A only. If filing separately, both Columns 1A and 1B must be completed**

If filing Joint Income Tax Return, Line 10, Column 1A must be less than \$10,000. If filing Separately, Total of Line 10, Column 1A plus 1B must be less than \$10,000

**COMPLETE THIS SECTION TO DETERMINE ELIGIBILITY  
FOR FEDERAL ADJUSTED GROSS INCOME REQUIREMENT**

INCOME FOR TAX YEAR ENDING DECEMBER 31, 20\_\_\_\_

**ADJUSTED GROSS INCOME-TOTAL OF LINES 1 THRU 7 MUST BE LESS THAN \$30,000>>>>>>>>>>**





## Georgia Department of Revenue

### Disabled Veteran:



100 percent service connected disability or less than 100% but paid at 100% due to unemployability;



## Georgia Department of Revenue

### 48-5-48 Disabled Veteran

- Un-remarried surviving spouse or minor children of disabled veteran
- 2021 Exemption **\$100,896**
- County, municipal, school – all of it



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### **Disabled Veteran cont.:**

**Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.**



### Disabled Veteran cont.:

- **(d) cont.:**In the event a disabled veteran who would otherwise be entitled to the exemption dies or becomes incapacitated to the extent that he or she cannot personally file for such exemption, the spouse, the unremarried surviving spouse, or the minor children at the time of the disabled veteran's death may file for the exemption and such exemption may be granted as if the disabled veteran had made personal application therefor.



### **Douglas BTA v. Sabrina Bryan ET AL**

- **Local Superior Court Decision**
- **Douglas BTA denied an exemption for Veteran's Disability homestead because it was applied for in August 2015, after the April 1 deadline.**
- **The Federal Government did not declare the taxpayer disabled until August retroactive to 2014.**



## Georgia Department of Revenue

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### **Douglas BTA v. Sabrina Bryan ET AL**

**Superior Court found:**

- 1. The General Assembly and the people of this state sought to confer unique and special benefits to disabled veterans.**
- 2. The April 1 deadline in O.C.G.A. 48-5-45 does not state that it applies to the Veterans Disability Homestead Exemption; it explicitly applies to the General Homestead Exemption found in O.C.G.A. 48-5-44. Neither is expressly dependent upon the other.**
- 3. The issue is whether the court should establish a deadline for the Veterans Disability Homestead Exemption when the General Assembly and the people by popular vote did not and could have done so. The answer is no.**
- 4. Thus the court granted the full Veterans Disability Homestead Exemption for the 2015 tax year.**



## Georgia Department of Revenue

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- **If a disabled veteran receives a final determination of disability from the United States Department of Veterans Affairs containing a retroactive period of eligibility... shall be entitled to a refund of the ad valorem taxes paid during such period ...provided that the refund shall only be for the three tax years ...**



## Georgia Department of Revenue

### **§ 48-5-48.4. Homestead exemption for unremarried surviving spouse of peace officer or firefighter killed in the line of duty**

- Each resident of the state who is the unremarried surviving spouse of a peace officer or firefighter who was killed in the line of duty is granted an exemption on that person's homestead from all ad valorem taxes for the full value of that homestead.



## Georgia Department of Revenue

### **§ 48-5-52.1. Exemption from ad valorem taxation...of unremarried surviving spouses of U.S. servicemembers killed in action**

- The unremarried surviving spouse of a member of the armed forces who was killed in or died as a result of any war or armed conflict will be granted a homestead exemption from all ad valorem taxes for county, municipal and school purposes in the amount of \$60,000 plus an additional sum.
- 2021 Exemption **\$100,896**



### **48-5-54. Application of homestead exemptions to properties with multiple titleholders and properties held by administrators, executors, or trustees.**

- properties the legal title to which is vested in one or more titleholders if actually occupied by one or more of such owners as a residence
- exemptions shall be granted to such properties if claimed in the manner provided by law by one or more of the owners actually residing on such property
- exemptions shall also extend to those homesteads the title to which is vested in an administrator, executor, or trustee if one or more of the heirs or cestui que uses residing on such property



**Georgia Department of Revenue**

# Assessors Roundtable





# QUESTIONS???





## **QUESTIONS???**

**Are fees waived for someone who was unable to attend CAVEAT 2021?**

- Yes. For now, all fees are waived for any virtual training offered by the Georgia Certification Program. Should we continue offering the training once we resume with our full onsite training schedule, cancellation requirements will be the same as onsite training.



### **3.Can I take an appraiser exam without meeting prerequisites if I have college or other appraisal education?**

- Yes. You may have a one-time opportunity to take an appraiser exam without meeting DOR mandated prerequisites. To do so, you must submit your education records to the GCP Manager with complete course descriptions and transcripts. If the course content is comparable to any course that is a prerequisite for the exam you want to take, that course prerequisite may be overridden.